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Amendments to the Specification:

Please amend the specification as follows:

Please replace paragraph number 0071 with the following rewritten paragraph:

[0071] An n- type FZ wafer is prepared having thickness of 525 μm and impurity concentration of ~~$4.5 \times 10^{14} \text{ cm}^{-3}$~~ $1.5 \times 10^{14} \text{ cm}^{-3}$. An initial oxide film 1.6 μm thick is formed on the front surface of the wafer. A region with a width of 100 μm is selectively etched on a peripheral portion of each device. A boron source is applied to the front surface and heat treatment is conducted to perform boron deposition. After removing boron in the oxide film by a boron glass etching process, diffusion of the boron is performed to a depth of 120 μm at 1,200°C in an oxygen atmosphere to form a p+ isolation region 11. A MOS gate structure as in a common IGBT is formed in the front surface region. The MOS gate structure includes p+ base layer 4, n+ emitter region 5, gate oxide film 6, gate electrode 7, and emitter electrode 8. After that, a rear surface of the wafer is ground to a thickness of 100 μm to form n- drift layer 3. The thickness is appropriately about 180 μm in the case of an IGBT with a breakdown voltage of about 1,200 V. Then, ion implantation of boron is conducted with a dose of ~~$4 \times 10^{13} \text{ cm}^{-2}$~~ $1 \times 10^{13} \text{ cm}^{-2}$ the rear surface and annealing at 350°C for 1 hour is followed, to form p+ collector layer 9 with a peak concentration of ~~$4 \times 10^{17} \text{ cm}^{-3}$~~ $1 \times 10^{17} \text{ cm}^{-3}$ and a thickness of about 1 μm . Finally, a collector electrode is formed.

Please replace paragraph number 0093 with the following rewritten paragraph:

[0093] Figures 7 and 8 show characteristics of a second embodiment of the invention that is different from that shown in Example 1. Figure 7 shows the relationship between electron beam dose and reverse leakage current, and Figure 8 shows relationship between electron beam dose and on-state voltage. This embodiment comprises p+ collector layer 9 with a peak concentration of $1 \times 10^{17} \text{ cm}^{-3}$ and a thickness of about 1 μm that is formed by ion implantation of boron with a dose of ~~$5 \times 10^{13} \text{ cm}^{-2}$~~ $5 \times 10^{13} \text{ cm}^{-2}$ on a rear surface followed by annealing at 400°C for 1 hour.